

sary, which shall be collected and paid to the burgess and commissioners by a collector appointed by them, who shall have the same power to distrain therefor as the collector of county taxes.

P. L., L., (1860,) art. 21, sec. 40.

**46.** They shall prescribe the term of office, responsibility and compensation of the collector appointed by them.

Ibid. sec. 41.

**47.** They may, by ordinance, direct all or any of the footways in said town to be laid out, levelled, mended and repaired, with any material they may think best, at the expense of the proprietors of the different lots in front of which such levelling and paving shall be done.

Ibid. sec. 42.

**48.** If the owner of any house or lot, or part of a lot, where such paving or repairing shall be directed to be done, shall not reside in the town, the tenant or person occupying the said house, lot or part of a lot, or who shall have the charge and care thereof, shall cause the same to be done, and the money expended thereon by the direction of the burgess and commissioners shall be allowed by the owner and deducted from the rent due, or to become due; and if the tenant or person having the care of such house, lot or part of a lot, shall refuse or neglect to do such paving or repairing, it may be done by the burgess and commissioners, and the expense and costs may be recovered by a distress and sale of such property.

Ibid. sec. 43.

**49.** The burgess and commissioners may open and lay out streets, lanes and alleys within the limits of the town, whenever a majority of the owners immediately interested or touching such street, lane or alley desired to be laid out shall petition for the same.

Ibid. sec. 44.

**50.** Upon the reception of a petition so signed, the burgess and commissioners, upon a day fixed, (of which the parties interested shall have notice,) shall examine the premises, and if in